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January 14, 2010

BY ELECTRONIC CASE FILING

Honorable Judge Joseph F. Bianco
United States District Court
Eastern District of New York
100 Federal Plaza
Central Islip, New York 11722

**Mauro v. Countrywide Home Loans, Inc., et al.,
Case No. 07 CV 1268 (JFB)(WDW)**

Honorable Judge Bianco:

We write as counsel for defendant Countrywide Home Loans, Inc. ("Countrywide") in response to the letter dated January 7, 2010 submitted by counsel for co-defendants Victoria S. Kaplan and Victoria S. Kaplan, P.C. (collectively "Kaplan").

Briefly, Countrywide consents to Kaplan's request for permission to make a motion for summary judgment, dismissing plaintiff's claims against Kaplan. We agree with the factual and legal arguments advanced by Kaplan's counsel for dismissal of plaintiff's claims against Kaplan for substantially the reasons stated in Mr. Kossove's January 7th letter. Indeed, Countrywide intends to submit shortly its own letter seeking permission to make a motion for summary judgment, dismissing plaintiff's claims against it.

As to Kaplan's counsels' contentions that Countrywide's cross-claims sounding in indemnification, contribution, breach of contract and legal malpractice against Kaplan may also be dismissed, we disagree with Mr. Kossove's mischaracterization of Countrywide's pre-trial disclosures and point out that Kaplan's interrogatories do not, as

ZEICHNER ELLMAN & KRAUSE LLP

Honorable Judge Joseph F. Bianco
January 14, 2010
Page 2

Mr. Kossove suggests, request the specific contractual provisions which form the basis of Countrywide's cross-claims against Kaplan. We do concede, however, that assuming that the Court finds that Kaplan's and Countrywide's motions for summary judgment are meritorious and therefore plaintiff's complaint should be dismissed against Kaplan and Countrywide in all respects, that Countrywide's cross-claims would necessarily be moot.

Respectfully submitted,

Steven S. Rand

A handwritten signature in black ink, appearing to be 'S. Rand', is written over the typed name 'Steven S. Rand'. The signature is stylized with a large loop and a long horizontal stroke.

SSR:mzg